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VENABLE LLP P.O. BOX 34385 WASHINGTON, DC 20043-9998				
EXAMINER				
MEINICKE DIAZ, SUSANNA M				
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**Please find below and/or attached an Office communication concerning this application or proceeding.**

The time period for reply, if any, is set in the attached communication.

### Office Action Summary

**Application No.**

10/782,977

**Applicant(s)**

MILLER, DAVID S.

**Examiner**

Susanna M. Diaz

**Art Unit**

3692

**-- The MAILING DATE of this communication appears on the cover sheet with the correspondence address --**  
**Period for Reply**

A SHORTENED STATUTORY PERIOD FOR REPLY IS SET TO EXPIRE 3 MONTH(S) OR THIRTY (30) DAYS, WHICHEVER IS LONGER, FROM THE MAILING DATE OF THIS COMMUNICATION.

- Extensions of time may be available under the provisions of 37 CFR 1.136(a). In no event, however, may a reply be timely filed after SIX (6) MONTHS from the mailing date of this communication.
- If NO period for reply is specified above, the maximum statutory period will apply and will expire SIX (6) MONTHS from the mailing date of this communication.
- Failure to reply within the set or extended period for reply will, by statute, cause the application to become ABANDONED (35 U.S.C. § 133). Any reply received by the Office later than three months after the mailing date of this communication, even if timely filed, may reduce any earned patent term adjustment. See 37 CFR 1.704(b).

**Status**

- 1) ☒ Responsive to communication(s) filed on 21 November 2008.
- 2a) ☐ This action is **FINAL**. 2b) ☒ This action is non-final.
- 3) ☐ Since this application is in condition for allowance except for formal matters, prosecution as to the merits is closed in accordance with the practice under *Ex parte Quayle*, 1935 C.D. 11, 453 O.G. 213.

**Disposition of Claims**

- 4) ☒ Claim(s) 21-68 is/are pending in the application.
- 4a) Of the above claim(s) \_\_\_\_\_ is/are withdrawn from consideration.
- 5) ☐ Claim(s) \_\_\_\_\_ is/are allowed.
- 6) ☒ Claim(s) 21-68 is/are rejected.
- 7) ☐ Claim(s) \_\_\_\_\_ is/are objected to.
- 8) ☐ Claim(s) \_\_\_\_\_ are subject to restriction and/or election requirement.

**Application Papers**

- 9) ☐ The specification is objected to by the Examiner.
- 10) ☐ The drawing(s) filed on \_\_\_\_\_ is/are: a) ☐ accepted or b) ☐ objected to by the Examiner.  
Applicant may not request that any objection to the drawing(s) be held in abeyance. See 37 CFR 1.85(a).  
Replacement drawing sheet(s) including the correction is required if the drawing(s) is objected to. See 37 CFR 1.121(d).
- 11) ☐ The oath or declaration is objected to by the Examiner. Note the attached Office Action or form PTO-152.

**Priority under 35 U.S.C. § 119**

- 12) ☐ Acknowledgment is made of a claim for foreign priority under 35 U.S.C. § 119(a)-(d) or (f).
- a) ☐ All b) ☐ Some \* c) ☐ None of:
1. ☐ Certified copies of the priority documents have been received.
  2. ☐ Certified copies of the priority documents have been received in Application No. \_\_\_\_\_.
  3. ☐ Copies of the certified copies of the priority documents have been received in this National Stage application from the International Bureau (PCT Rule 17.2(a)).

\* See the attached detailed Office action for a list of the certified copies not received.

**Attachment(s)**

- 1) ☒ Notice of References Cited (PTO-892)
- 2) ☐ Notice of Draftsperson's Patent Drawing Review (PTO-948)
- 3) ☐ Information Disclosure Statement(s) (PTO/CDC)
- Paper No(s)/Mail Date \_\_\_\_\_

- 4) ☐ Interview Summary (PTO-413)  
Paper No(s)/Mail Date \_\_\_\_\_
- 5) ☐ Notice of Informal Patent Application
- 6) ☐ Other: \_\_\_\_\_

**DETAILED ACTION**

1. This non-final Office action is responsive to the Board decision rendered November 21, 2008.

The following art rejections are added to be more consistent with art rejections applied in related reexamination applications 90/006,713 and 90/006,969 (in which new art was identified fairly recently).

Claims 21-68 are pending.

***Claim Rejections - 35 USC § 112***

2. The following is a quotation of the second paragraph of 35 U.S.C. 112:

The specification shall conclude with one or more claims particularly pointing out and distinctly claiming the subject matter which the applicant regards as his invention.

3. Claims 37-44 and 61-68 are rejected under 35 U.S.C. 112, second paragraph, as being indefinite for failing to particularly point out and distinctly claim the subject matter which applicant regards as the invention.

The disclosure does not provide a specific algorithm for performing the functionality corresponding to all of the means recited throughout claims 37-44 and 61-68. A specific algorithm for performing each function is required in order to meet requirements under 35 U.S.C. § 112, 6<sup>th</sup> paragraph. The specification also fails to clearly set forth which structural element corresponds to each recited means. It is not clear what the metes and bounds of the means recited throughout claims 37-44 and 61-68 are. Please refer to

[http://www.uspto.gov/web/offices/pac/dapp/opla/preognotice/section\\_112\\_6th\\_09\\_02\\_2\\_008.pdf](http://www.uspto.gov/web/offices/pac/dapp/opla/preognotice/section_112_6th_09_02_2_008.pdf)

***Claim Rejections - 35 USC § 101***

4. 35 U.S.C. 101 reads as follows:

Whoever invents or discovers any new and useful process, machine, manufacture, or composition of matter, or any new and useful improvement thereof, may obtain a patent therefor, subject to the conditions and requirements of this title.

5. Claims 21-68 are rejected under 35 U.S.C. 101 because the claimed invention is directed to non-statutory subject matter.

Claims 21-28 and 45-52 are directed toward a computer-readable medium comprising a computer program. Looking toward the specification, page 8 (lines 4-5) states that the medium may be a "carrier wave used to carry electronic data." When the computer-readable medium is interpreted as a carrier wave signal, claims 21-28 and 45-52 are interpreted as a signal *per se*, which is an abstract idea and non-statutory under § 101.

A claimed process is eligible for patent protection under 35 U.S.C. § 101 if:

"(1) it is tied to a particular machine or apparatus, or (2) it transforms a particular article into a different state or thing. See Benson, 409 U.S. at 70 ('Transformation and reduction of an article 'to a different state or thing' is the clue to the patentability of a process claim that does not include particular machines. '); Diehr, 450 U.S. at 192 (holding that use of mathematical formula in process 'transforming or reducing an article to a different state or thing' constitutes patent-eligible subject matter); see also Flook, 437 U.S. at 589 n.9 ('An argument can be made [that the Supreme] Court has only recognized a process as within the statutory definition when it either was tied to a particular apparatus or operated to change materials to a 'different state or thing' ');

*Cochrane v. Deener*, 94 U.S. 780, 788 (1876) ('A process is...an act, or a series of acts, performed upon the subject-matter to be transformed and reduced to a different state or thing.').<sup>7</sup> A claimed process involving a fundamental principle that uses a particular machine or apparatus would not pre-empt uses of the principle that do not also use the specified machine or apparatus in the manner claimed. And a claimed process that transforms a particular article to a specified different state or thing by applying a fundamental principle would not pre-empt the use of the principle to transform any other article, to transform the same article but in a manner not covered by the claim, or to do anything other than transform the specified article." (*In re Bilski*, 88 USPQ2d 1385, 1391 (Fed. Cir. 2008))

Also noted in *Bilski* is the statement, "Process claim that recites fundamental principle, and that otherwise fails 'machine-or-transformation' test for whether such claim is drawn to patentable subject matter under 35 U.S.C. §101, is not rendered patent eligible by mere field-of-use limitations; another corollary to machine-or-transformation test is that recitation of specific machine or particular transformation of specific article does not transform unpatentable principle into patentable process if recited machine or transformation constitutes mere 'insignificant post-solution activity.'" (*In re Bilski*, 88 USPQ2d 1385, 1385 (Fed. Cir. 2008)) Claims 29-36 and 53-60 are not tied to a particular machine or apparatus nor do they transform a particular article into a different state or thing; therefore, claims 29-36 and 53-60 are non-statutory under § 101. It is also noted that the mere recitation of a machine in the preamble with an absence of a machine in the body of a claim fails to make the claim statutory under 35 U.S.C. § 101, as seen in the Board of Patent Appeals Informative Opinion *Ex parte Langemyr et al.* (Appeal 2008-1495), <http://www.uspto.gov/web/offices/dcom/bpai/its/fd081495.pdf> .

In accordance with the rejection asserted under 35 U.S.C. § 112, 2nd paragraph, it is not clear what the metes and bounds of the means recited throughout claims 37-44 and 61-68 are; therefore, these claims fail to clearly establish a tie to a particular machine.

Appropriate correction is required.

***Claim Rejections - 35 USC § 102***

6. The following is a quotation of the appropriate paragraphs of 35 U.S.C. 102 that form the basis for the rejections under this section made in this Office action:

A person shall be entitled to a patent unless –

(e) the invention was described in (1) an application for patent, published under section 122(b), by another filed in the United States before the invention by the applicant for patent or (2) a patent granted on an application for patent by another filed in the United States before the invention by the applicant for patent, except that an international application filed under the treaty defined in section 351(a) shall have the effects for purposes of this subsection of an application filed in the United States only if the international application designated the United States and was published under Article 21(2) of such treaty in the English language.

7. Claims 21-27, 29-35, 37-43, 45-51, 53-59, and 61-67 are rejected under 35 U.S.C. 102(e) as being anticipated by Anderson et al. (U.S. Patent No. 7,010,507).

Anderson discloses a computer-readable medium embodying a computer program for automatic tax data collection by an electronic intermediary, said computer program comprising code segments for:

[Claim 21] connecting electronically said electronic intermediary to a tax data provider (col. 3, lines 20-43 – The tax filer provides tax data to the authorized preparer who utilizes a remote data processing center to facilitate preparation and filing of an electronic tax return on behalf of the tax filer);

collecting electronically tax data from said tax data provider, wherein said tax data is taxpayer specific tax data (col. 3, lines 20-43 – The tax filer provides tax data to the authorized preparer who utilizes a remote data processing center to facilitate preparation and filing of an electronic tax return on behalf of the tax filer);

processing electronically said tax data collected electronically from said tax data provider to obtain processed tax data (col. 3, lines 20-43 – The tax filer provides tax data to the authorized preparer who utilizes a remote data processing center to facilitate preparation and filing of an electronic tax return on behalf of the tax filer. The Tax Preparation Software prepares 1040, 1040A and 1040EZ tax returns in an electronic format that is accepted by the IRS or relevant taxing authority); and

preparing electronically an electronic tax return using said processed tax data (col. 3, lines 20-43 – The tax filer provides tax data to the authorized preparer who utilizes a remote data processing center to facilitate preparation and filing of an electronic tax return on behalf of the tax filer);

[Claim 22] wherein said taxpayer specific tax data comprises taxpayer specific data related to tax liability (col. 3, lines 23-29, 48-54);

[Claim 23] wherein said taxpayer specific tax data comprises at least one of taxpayer specific income, gain, loss, deduction, wages, interest, dividends, capital gains, capital losses, residential mortgage interest, and taxes (col. 3, lines 23-29, 48-54);

[Claim 24] wherein said taxpayer specific tax data corresponds to at least one item of tax liability reported on at least one of an Internal Revenue Service ("IRS") form, a state form, a local form, and a foreign tax form (col. 3, lines 23-54);

[Claim 25] wherein said at least one item of tax liability comprises at least one of income, gain, loss, deduction, wages, interest, dividends, capital gains, capital losses, residential mortgage interest, and taxes (col. 3, lines 23-29, 48-54);

[Claim 26] wherein said IRS form comprises one of an IRS Form 1040, an IRS Form 1040EZ, an IRS Form W-2, an IRS Form 1098, and an IRS Form 1099 (col. 3, lines 23-29, 48-54);

[Claim 27] wherein said taxpayer specific tax data is collected electronically via the Internet (col. 3, lines 34-40 -- The connection is made via a computer network such as an information service provider, e.g., CompuServe®. At the time Anderson was filed (October 4, 1995), CompuServe® was known to be an Internet service provider that was accessed using a modem over a telephone line).

[Claims 29-35] Claims 29-35 recite limitations already addressed by the rejection of claims 21-27 above; therefore, the same rejection applies.

[Claims 37-43] Claims 37-43 recite limitations already addressed by the rejection of claims 21-27 above; therefore, the same rejection applies.

Anderson discloses a computer-readable medium embodying a computer program for automatic tax data collection by an electronic intermediary, said computer program comprising code segments for:

[Claim 45] connecting electronically a tax data provider to said electronic intermediary (col. 3, lines 20-43 -- The tax filer provides tax data to the authorized



preparer who utilizes a remote data processing center to facilitate preparation and filing of an electronic tax return on behalf of the tax filer); and

providing electronically tax data from said tax data provider to said electronic intermediary, wherein said tax data is taxpayer specific tax data (col. 3, lines 20-43 – The tax filer provides tax data to the authorized preparer who utilizes a remote data processing center to facilitate preparation and filing of an electronic tax return on behalf of the tax filer);

wherein said electronic intermediary processes electronically said tax data collected electronically from said tax data provider to obtain processed tax data (col. 3, lines 20-43 – The tax filer provides tax data to the authorized preparer who utilizes a remote data processing center to facilitate preparation and filing of an electronic tax return on behalf of the tax filer. The Tax Preparation Software prepares 1040, 1040A and 1040EZ tax returns in an electronic format that is accepted by the IRS or relevant taxing authority);

wherein said electronic intermediary prepares electronically an electronic tax return using said processed tax data (col. 3, lines 20-43 – The tax filer provides tax data to the authorized preparer who utilizes a remote data processing center to facilitate preparation and filing of an electronic tax return on behalf of the tax filer);

[Claim 46] wherein said taxpayer specific tax data comprises taxpayer specific data related to tax liability (col. 3, lines 23-29, 48-54);

[Claim 47] wherein said taxpayer specific tax data comprises at least one of taxpayer specific income, gain, loss, deduction, wages, interest, dividends, capital gains, capital losses, residential mortgage interest, and taxes (col. 3, lines 23-29, 48-54);

[Claim 48] wherein said taxpayer specific tax data corresponds to at least one item of tax liability reported on at least one of an Internal Revenue Service ("IRS") form, a state form, a local form, and a foreign tax form (col. 3, lines 23-54);

[Claim 49] wherein said at least one item of tax liability comprises at least one of income, gain, loss, deduction, wages, interest, dividends, capital gains, capital losses, residential mortgage interest, and taxes (col. 3, lines 23-29, 48-54);

[Claim 50] wherein said IRS form comprises one of an IRS Form 1040, an IRS Form 1040EZ, an IRS Form W-2, an IRS Form 1098, and an IRS Form 1099 (col. 3, lines 23-29, 48-54);

[Claim 51] wherein said taxpayer specific tax data is collected electronically via the Internet (col. 3, lines 34-40 -- The connection is made via a computer network such as an information service provider, e.g., CompuServe®. At the time Anderson was filed (October 4, 1995), CompuServe® was known to be an Internet service provider that was accessed using a modem over a telephone line).

[Claims 53-59] Claims 53-59 recite limitations already addressed by the rejection of claims 45-51 above; therefore, the same rejection applies.

[Claims 61-67] Claims 61-67 recite limitations already addressed by the rejection of claims 45-51 above; therefore, the same rejection applies.

***Claim Rejections - 35 USC § 103***

8. The following is a quotation of 35 U.S.C. 103(a) which forms the basis for all obviousness rejections set forth in this Office action:

(a) A patent may not be obtained though the invention is not identically disclosed or described as set forth in section 102 of this title, if the differences between the subject matter sought to be patented and the prior art are such that the subject matter as a whole would have been obvious at the time the invention was made to a person having ordinary skill in the art to which said subject matter pertains. Patentability shall not be negated by the manner in which the invention was made.

9. Claims 28, 36, 44, 52, 60, and 68 are rejected under 35 U.S.C. 103(a) as being unpatentable over Anderson et al. (U.S. Patent No. 7,010,507), as applied to claims 21, 29, 37, 45, 53, and 61 above, in view of Official Notice.

[Claims 28, 36, 44, 52, 60, and 68] Anderson discloses that said taxpayer specific tax data is collected electronically via the Internet (col. 3, lines 34-40 -- The connection is made via a computer network such as an information service provider, e.g., CompuServe®. At the time Anderson was filed (October 4, 1995), CompuServe® was known to be an Internet service provider that was accessed using a modem over a telephone line). Anderson does not expressly teach that taxpayer specific tax data is collected electronically via electronic mail; however, Official Notice is taken that it was old and well-known in the art of communications at the time of Applicant's invention to utilize electronic mail for remote electronic data communications. The use of electronic mail communications facilitate quick, efficient, and relatively inexpensive communications among remotely (even globally) located entities. Since Anderson establishes an Internet connection to gather tax data, the Examiner asserts that it would have been obvious to one of ordinary skill in the art at the time of Applicant's invention to adapt Anderson to collect taxpayer specific tax data via electronic mail in order to

facilitate quick, efficient, and relatively inexpensive communications among tax data providing and processing parties who are remotely (even globally) located.

Furthermore, the use of electronic mail was so notoriously old and well-known in the art at the time of Applicant's invention that one of ordinary skill in the art would have found the results of implementing Anderson with electronic mail to be predictable.

### ***Conclusion***

10. Any inquiry concerning this communication or earlier communications from the examiner should be directed to Susanna M. Diaz whose telephone number is (571) 272-6733. The examiner can normally be reached on Monday-Friday, 8 am - 4:30 pm.

If attempts to reach the examiner by telephone are unsuccessful, the examiner's supervisor, Kambiz Abdi can be reached on (571) 272-6702. The fax phone number for the organization where this application or proceeding is assigned is 571-273-8300.

Information regarding the status of an application may be obtained from the Patent Application Information Retrieval (PAIR) system. Status information for published applications may be obtained from either Private PAIR or Public PAIR. Status information for unpublished applications is available through Private PAIR only. For more information about the PAIR system, see <http://pair-direct.uspto.gov>. Should you have questions on access to the Private PAIR system, contact the Electronic Business Center (EBC) at 866-217-9197 (toll-free). If you would like assistance from a

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